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Attorneys for CMC Magnetics Corporation

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re:)	Case No. 08-13555 (JMP)
)	(Jointly Administered)
LEHMAN BROTHERS HOLDINGS)	
INC., <i>et al.</i>,)	
)	Chapter 11
Debtors.)	
<hr/>)	Judge James M. Peck

CERTIFICATE OF SERVICE

I hereby certify that on May 17, 2011, I caused to be served, by overnight delivery or by e-mail in accordance with General Order M-399, a true and correct copy of the response filed by CMC Magnetics Corporation, to the Debtors' One Hundred Thirty-Second Omnibus Objection to Claims (Valued Derivative Claims) and, with respect to the parties receiving service in accordance with General Order M-399, a copy of the Notice of Electronic Filing, all as set forth on the attached Schedule A.

Dated: New York, New York
May 19 2011

/s/ Ira A. Reid

Schedule A

Via Overnight Delivery

Elisabeth Gasparini
Andrea B. Schwartz
Office of the United States Trustee
33 Whitehall Street, 21st Floor
New York, New York 10004

Via General Order M-399 Electronic Notification

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